

Enterprise Funds

Enterprise Funds are established to account for Water Agency operations that are financed and operated in a manner similar to private business enterprises where the cost of goods or services to the general public is financed primarily through user charges. Funds included are:

Sanitation Funds

These funds provide sanitation services and account for the engineering, administration and operational services of six zones: Sears Point, Graton, Sea Ranch, Penngrove, Geyserville and Airport-Larkfield-Wikiup.

Proceeds from connection fees are recorded as contributed capital and are intended to finance capital improvements. Revenue from usage-based flat charges is used to finance ongoing operations and maintenance costs and debt service on existing facilities.

Water Transmission Fund

This fund was established to account for the transportation of water and generation of electrical power for services to eight prime contractors (the cities of Santa Rosa, Petaluma, Sonoma, Rohnert Park and Cotati, Valley of the Moon, Forestville, and North Marin Water Districts).